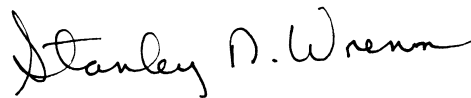


MEMORANDUM FOR ALL USACE FINANCE CENTER EMPLOYEES

Subject: Policy Statement on the Management Control Program – Policy Memorandum Number 99-01

1. AR 11-2, Management Controls, prescribes the policies and responsibilities for the Army's management control process. This regulation states that all commanders and managers have an inherent responsibility to establish and maintain effective management controls, assess areas of risk, identify and correct material weaknesses in those controls, and keep their superiors informed. The Comptroller General established the standards which define the minimum level of acceptable quality for management control systems. Ensuring that management controls in each organization are in conformance with the Comptroller General Standards for internal controls is the responsibility of every Army manager.
2. As required by AR 11-2, the USACE Finance Center (UFC) will maintain a five-year management control plan (MCP) which includes as a minimum the key management controls identified by HQDA functional proponents and HQUSACE. The MCP will be updated and published annually by the Resource Management Directorate. Input will be sought from all UFC Directorate Deputies during the annual update process. The Resource Management Directorate will obtain all required management control evaluation checklists and make these checklists available to managers responsible for performing the evaluations.
3. Guidance on performing management control evaluations is contained in AR 11-2 and is supplemented with annual training provided at the UFC.



STANLEY N. WRENN
Director, USACE Finance Center